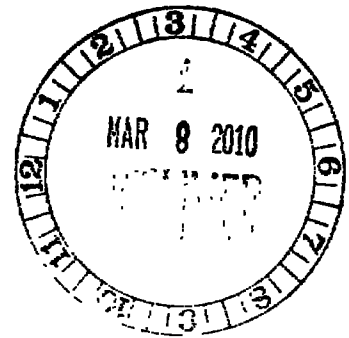


RECORDATION NO 29129 FILED

MAR 08 '10

5-20 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575

Fax 847.318.7588

March 4, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: **Memorandum of Lease Agreement**

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated January 6, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Wilson Industrial Sales Company, Inc.
201 S. Wilson St
Brook, IN 47922

A description of the railroad equipment covered by the enclosed document is for twenty five (25) general purpose tank cars; having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(WIIN001)

ASSGN. NO.: WIIN001

MAR 08 '10

5-20 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 6th day of January, 2010, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Wilson Industrial Sales Company, Inc. ("Lessee"), an Indiana corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 6, 2010, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of January 6, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. SeymourName: Richard F. Seymour
Title: Vice President Sales & Marketing

ATTEST:

By: Susan GrokulskaName: SUSAN GROKULSKY
Title: ASSISTANT DIRECTOR OF DOCUMENTATIONExecuted on this 6th day of January, 2010.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6th day of January, 2010.

Notary Public

My Commission Expires:

6-2012
(Notary Public)

LESSEE:

WILSON INDUSTRIAL SALES COMPANY, INC.

ATTEST:

By: *Stephen M. Theberge*
Name: Stephen M. Theberge
Title: Transportation Manager

By: *Jeff W. Vissering*
Name: Jeff Vissering
Title: Bus Mgr.

Executed on this 30th day of December, 2009.

[CORPORATE SEAL]

STATE OF Indiana

COUNTY OF Newton

I, *Janith A. Hancock*, a Notary Public of the County and State aforesaid, certify that *Jeff W. Vissering* personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 30th day of December, 2009.

Janith A. Hancock
Notary Public

Commission Expires:

04-03-2016
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: . Twenty-five (25)

DESCRIPTION OF CARS: General Purpose Tank Cars, 13,800 gallon capacity, exterior coiled, insulated (T104), DOT 11A100W1, 1997 Trinity built.

CAR NUMBERS:

NDYX	113504
NDYX	113520
NDYX	113549
NDYX	113552
NDYX	113556
NDYX	113558
NDYX	113559
NDYX	113570
NDYX	113587
NDYX	113588
NDYX	113589
NDYX	113591
NDYX	113596
NDYX	113600
NDYX	113601
NDYX	113606
NDYX	113608
NDYX	113609
NDYX	113618
NDYX	113619
NDYX	113621
NDYX	113622
NDYX	113624
NDYX	113627
NDYX	113629